

Supreme Court, U. S.
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MICHAEL RODAK, JR., CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, 1977

No. 77-910

GOVERNMENT OF THE VIRGIN ISLANDS and
LEROY A. QUINN, Commissioner of Finance,
Petitioners,

v.

VITCO, INC.,
Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE THIRD CIRCUIT

**SUPPLEMENTAL MEMORANDUM OF
RESPONDENT VITCO, INC. IN OPPOSITION**

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Petitioners' supplemental memorandum presents no facts or contentions not raised in their petition. The allegation in petitioners' supplemental memorandum that the decision of the Court of Appeals will have a "devastating" effect on the economy of the Virgin Islands was explicitly refuted in respondent's brief in opposition at pages 4-7, which demonstrated that funds adequate to repay all previously collected taxes are or can readily be made available to the Virgin Islands. Petitioners nowhere even attempt to address this refutation. Petitioners' allegation of dire economic harm was implicitly dismissed by the Solicitor General in recommending denial of a writ of certiorari.

Moreover, petitioners do not contest the primary basis for the Solicitor General's recommendation:

"The technical narrow issue is limited to the Virgin Islands and does not affect the tax administration of any of the other territories." (Brief for the United States, at 7.)

The unanimous decision of the Court of Appeals is a correct interpretation of Virgin Islands tax law and should not be reviewed by this Court.

Dated: April 11, 1978

Respectfully submitted,

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